FILE COPY. 1460

Supreme Court of the United States.

THE STATE BOARD OF ASSESSORS for the Parish of Orleans, *et als.*, Appellants,

vs.

THE COMPTOIR NATIONAL D'ESCOMPTE DE PARIS, Appellees.

Office Supreme Court U. S.
FILED
MAR 10 1903
JAMES H. McKENNEY, Clerk.

October Term, 1902.
No. 504.

1897.

Appeal from the United States Circuit Court for the Fifth Circuit.

MOTION TO ADVANCE.

And now come the defendants and appellants herein, to-wit: the State Board of Assessors for the Parish of Orleans, the State Tax Collector for the First Municipal District of the Parish, and the City of New Orleans, Louisiana, and the "Comptoir Nationale D'escompte de Paris," plaintiff and appellee, and jointly move this Honorable Court to advance this cause upon the docket, and to hear it at as early a day as the convenience of the Court will permit.

The reasons for this application are as follows:

1st. Because the assessment involves questions of general interest throughout the United States, and their prompt and final decision is important to the State of Louisiana and the City of New Orleans for the revenue

to be produced thereby, and affects all the States.

2nd. It involves the taxability of the rights, credits and intangible assets of a non-resident, doing business in a particular State and County.

3rd. It involves the question, whether the tax liability depends upon the location of the evidence of the debt.

Under these circumstances counsel respectfully pray and suggest that the questions submitted are of such wide-spread and sweeping importance to the various State, County and subordinate taxing officers throughout the entire country, that this case should be finally determined by the Supreme Court of the land, and should be determined as speedily as your Honorable Court may deem proper.

Dated New Orleans, March 1903.

Respectfully submitted,

[Signed] Saml L. Gilmore

H. L. Dudre

Solicitors City of New Orleans and for Geo. B. Penrose, Treasurer.

E. E. Zacharie

Solicitor for State Tax Collector.

E. K. Kimmel

Solicitor for Board of Assessors.

Solicitor for Comptoir National D'escompte de Paris.